

Austrian Tax News

Latest tax news by EY

MoF: Photovoltaic Decree 2025

Content

- 01 MoF: Photovoltaic Decree 2025
- 02 MoF: classification of tax claims in insolvency proceedings
- 02 MoF: preliminary information on reporting nominee agreements under Beneficial Owners Register Act

On 30 July 2025, the MoF published the revised [Photovoltaic Decree \(2025-0.461.257\)](#) on the tax treatment of photovoltaic systems and energy communities, replacing the Photovoltaic Decree of 24 February 2014 (BMF-010219/0488-VI/4/2013) and taking into account the legislative changes of recent years. The revised decree spans 55 pages and includes numerous illustrations, tables, and examples.

The tax treatment in the areas of (corporate) income tax, value-added tax, and electricity tax is based on the three types of usage: full supplier (Volleinspeiser), surplus supplier (Überschusseinspeiser) and off-grid operation (Inselbetrieb). The temporary zero VAT rate for the period 1 January 2024 to 31 March 2025 (Sec 28/62 Austrian VAT Act) has been incorporated into the decree.

For the first time, energy communities are included. This covers the Shared Generation Systems (Gemeinschaftlichen Erzeugungsanlagen) existing since 2017, as well as the models introduced in 2021 for Renewable Energy Communities (Erneubare-Energie-Gemeinschaft) and Citizen Energy Communities (Bürgerenergiegemeinschaft).

The new Photovoltaic Decree is applicable starting with the 2025 assessment year. Taxpayers may also refer to this decree for earlier assessment years.



The better the question.
The better the answer.
The better the world works.



Shape the future
with confidence

MoF: classification of tax claims in insolvency proceedings

Insolvency Act In a response dated 30 July 2025, the MoF addressed a query from the Chamber of Tax Advisers and Auditors (Kammer der Steuerberater:innen und Wirtschaftsprüfer:innen) regarding the classification of tax claims under insolvency law.

For advance payments of (corporate) income tax, the tax claim arises at the beginning of the quarter of a calendar year. The classification as insolvency claim (Insolvenzforderung) or claim against the insolvency estate (Masseforderung) depends on whether the opening of insolvency proceedings occurs before or after the respective quarter begins. For assessment-based taxes, the claim arises at the end of the calendar year. According to the case law of the Austrian Supreme Court (OGH), a split must be made according to whether the underlying circumstances arose before or after the opening of insolvency proceedings.

The MoF [response](#) also addresses, among others, the following taxes and circumstances:

- (Corporate) income tax
- Real estate income tax
- Value-added tax
- Wage related taxes
- etc.

MoF: preliminary information on reporting nominee agreements under Beneficial Owners Register Act

Beneficial Owners Register Act The MoF provides a [preliminary information](#) on the upcoming changes regarding the reporting of nominee agreements (trust arrangements) under Sec 4a Austrian Beneficial Owners Register Act (Wirtschaftliche Eigentümer Registergesetz, WiEReG).

As of 1 October 2025, all nominee agreements must be reported, introducing a separate reporting category. All parties – nominators, nominees, and nominee directors – must be reported, even if no beneficial ownership exists. Exemptions no longer apply; reporting is required within four weeks from entry into force.

The rules apply to all reports submitted after 30 September 2025. The forms will be updated with a dedicated tab for nominee agreements. Before the provisions take effect, the MoF will circulate a revised decree and publish updated examples.

Feedback

If you have any questions or suggestions or if you would like to be contacted please send an e-mail to: [Feedback](#)

Website

Get more information about our services, activities and events on our website: [ey.com/at](#)

Archive

Find all articles of this newsletter on our [website](#) or send us an inquiry to: [eyaustria@at.ey.com](#).

Unsubscribe

If you want to unsubscribe from this newsletter please send an e-mail that contains your name and your e-mail address to [ey.crm@ey.com](#).

Contact

Business Tax

Markus Stefaner
+43 1 211 70 1283
markus.stefaner@at.ey.com

International Tax

Roland Rief
+43 1 211 70 1257
roland.rief@at.ey.com

Transfer Pricing

Manuel Taferner
+43 1 211 70 1104
manuel.taferner@at.ey.com

Indirect Tax

Ingrid Rattinger
+43 1 211 70 1251
ingrid.rattinger@at.ey.com

People Advisory Services

Regina Karner
+43 1 211 70 1296
regina.karner@at.ey.com

Global Compliance & Reporting

Maria Linzner-Strasser
+43 1 211 70 1247
maria.linzner-strasser@at.ey.com

Transaction Tax

Andreas Sauer
+43 1 211 70 1625
andreas.sauer@at.ey.com

Editor and owner of the medium

Ernst & Young
Steuerberatungsgesellschaft
m.b.H. („EY“)
Wagramer Straße 19, IZD-Tower
1220 Vienna

Responsible Partner

Klaus Pfleger
+43 1 211 70 1179
klaus.pfleger@at.ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, we help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

Our EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, we can provide services in more than 150 countries and territories.

The international network of EY Law, represented in Austria by Pelzmann Gall Größ Rechtsanwälte GmbH, offers comprehensive legal advice that complements the integrated service portfolio of EY.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/at/privacy](#). For more information about our organization, please visit [ey.com/at](#).

© 2025 Ernst & Young
Steuerberatungsgesellschaft m.b.H.
All Rights Reserved.

This publication has been prepared for general informational purposes only and is therefore not intended to be a substitute for detailed research or professional advice. No liability for correctness, completeness and/or currentness will be assumed. Neither Ernst & Young Steuerberatungsgesellschaft m.b.H. nor any other member of the global EY organization can accept any responsibility.

[ey.com/at](#)